Appendix Q: Subordinated Claims

#### **Appendix Q:**

#### A. Introduction

The following Appendices reflect Claims that the Debtors have identified as contractually subordinated, Claims that the Debtors are seeking to subordinate through adversary or other proceedings and other potentially subordinated Claims. Appendix Q-1 sets forth Claims that the Debtors have identified as contractually subordinated or potential contractu. Appendices Q-2 and Q-3 set forth Claims that the Debtors are seeking or could potentially seek to subordinate pursuant to sections 510(b) and 510(c) of the Bankruptcy Code, respectively. Appendix Q-4 sets forth Claims that the Debtors have identified as potentially subordinated penalty claims.

As the Debtors continue their diligence efforts, the Debtors may identify additional Claims not reflected herein that they may seek to subordinate. Additionally, the Debtors may determine that the identified Claims may not be subject to subordination. Accordingly, the Debtors reserve the right to amend these Appendices. The Debtors also reserve the right to object to, or seek only partial subordination of, any of the Claims listed herein. As a result, certain Claims may either be disallowed by the Bankruptcy Court or partially subordinated. The Debtors make no representations regarding whether the Claim amounts represented herein will be allowed or subordinated, in whole or in part, by the Bankruptcy Court and therefore the amounts identified below are subject to change.

Refer to Appendix C, Section C. 39 for a description of the treatment of subordinated Claims under the Plan.

## **Appendix Q-1: Contractually Subordinated Claims**

This Appendix lists Claims that the Debtors have preliminarily identified as contractually subordinated Claims. The following contractually subordinated Claims have been identified in Exhibit C to the Plan as an Allowed Enron Subordinated Claim.

Instrument/CUSIP or ISIN	Amount Outstanding as of the Initial Petition Date (unless otherwise noted)
6.75% Senior Subordinate Debentures due 07/01/05	\$164,123,200
8.25% Senior Subordinate Debentures due 09/15/12	\$104,563,109
7.75% Subordinated Debentures due 2016	\$184,275,878
7.75% Subordinated Debentures due 2016, Series II	\$138,218,479
Subordinated Guaranty of 7.75% Debentures due 2016	\$29,483,978
Subordinated Guaranty of 7.75% Debentures due 2016	\$29,483,978
Subordinated Guaranty of 7.75% Debentures due 2016 Series I	\$22,118,048
Subordinated Guaranty of 7.75% Debentures due 2016 Series 1	\$22,118,048

The Debtors reviewed the Claims database and determined that the Claims listed below are subordinated pursuant to certain debt or preferred equity agreements. Some of these Claims were filed against "unknown" Debtors. For purposes of calculating recovery percentages, such Claims have been treated as if they were filed against ENE. The Debtors have not objected to certain of these Claims, but reserve the right to do so.

Refer to Appendix C, Section C. 39 for a description of the treatment of subordinated Claims under the Plan.

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
ALICE WILLIAMSON WHELESS FAMILY	1931000	ENRON CORP.
ANGLION F RONALD	679000	UNKNOWN
ARTHUR C. NICHOLS	2151100	ENRON CORP.
AUDREA HASSE IRA	2046800	UNKNOWN
BANK OF NEW YORK	1080400	ENRON CORP.
BERNER. MILDRED	546300	ENRON CORP.
BETTY JEAN RENTH TRUST	1716500	ENRON CORP.
BLATT MARILYN	766600	UNKNOWN
BONACCI, ROBERT E.	2073000	UNKNOWN
BRADLEY, DUNSTAN	2260500	ENRON CORP.
BRITTAIN, JAMES J.	2097600	ENRON CORP.
BRUCE, ERIC A.	1579300	UNKNOWN
BRUCE, ERIC A.	1579000	UNKNOWN
BRUCE, ERIC A. CUST FOR	2425200	ENRON CORP.
BUSCHER, MARTA S.	940200	ENRON CORP.
CAROLYN J. KRAFT	1900300	ENRON CORP.
CARSON, JAMES S. TTEE	574600	ENRON CORP.
CHARLES A. WEISS	1377700	ENRON CORP.
COHEN, CAROLYN TTEE- COHEN, BEN	2132400	ENRON CORP.
CRIVELLO, R.J.	701000	UNKNOWN
DAVIS BERT	2040800	UNKNOWN
DAVIS, PHILIP A. & MARTHA L.	1720500	ENRON CORP.
DC JACKSON & NORMA K. JACKSON	738900	UNKNOWN
DENNIS M. ROLF	2149600	ENRON CORP.
DOLINSKY ROSLYN & MERYL S.	576400	ENRON CORP.
DONALD OVERHOLT	632300	ENRON CORP.
DONALD SHEARER IRA	1833200	UNKNOWN
DONNELL C. FLOM	2132800	ENRON CORP.
EDWARD H. & ALICE O. WARDELL	1608100	ENRON CORP.
EGGEN, ALVIN E.	775100	UNKNOWN
ESCOTT, CHARLOTTE	2192900	ENRON CORP.
ESTATE OF ELLIOTT CAGE, JR.	1047300	ENRON CORP.
FARRAGE, GEORGE J	2142900	ENRON CORP.
FELTHOUSEN, ROBERT	1985600	ENRON CORP.
FERGUSON, FRANK	2238900	ENRON CORP.
FRANCIS I-I. BRUNE (IRA>	2004700	ENRON CORP.
GLENN G. HALL	2023200	ENRON CORP.
HALL, CARLA L.	2023100	ENRON CORP.
HAYES, DONNA M.	1830400	ENRON CORP.
HELEN SOPER IRA	1959000	ENRON CORP.

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
HELEN SOPER TRUST	1958900	ENRON CORP.
HENDRICKS, THOMAS MATTHEW IRA	1704700	ENRON CORP.
HERRING, SHARON & ROGER L	2008800	UNKNOWN
HUTCHINSON C PETER	767400	ENRON CORP.
INEZ & DANIEL BEXTERMUELLER	711400	UNKNOWN
INGRID H. NICHOLS	2053200	ENRON CORP.
JOHN V. HUNTER	684400	UNKNOWN
JUDY R. BERKSHIRE (IRA)	679500	ENRON CORP.
KATZMAN, MICHAEL& MEĹISSA	1809500	UNKNOWN
KIRK D. ECKERT	1377400	ENRON CORP.
KOOPMANN, JAMES A. & DORIS M.	1576900	ENRON CORP.
KUEPER, BARBARA A.	1580100	ENRON CORP.
LEATRICE M. HALLEEN	2149900	ENRON CORP.
LEONARD TERRY	2004100	ENRON CORP.
LEWELLEN, ROBERT M.	520100	ENRON CORP.
LOPEZ, FAE JUDITH	2131200	ENRON CORP.
LOPEZ, MARIO W.	2128000	ENRON CORP.
MARGIE N. KENKEL	913000	ENRON CORP.
MARIE & GERALD T. BEQUETTE	1377800	ENRON CORP.
MARK BROWN-DONNA JORGENSEN BROWN	2110900	ENRON CORP.
MARTHA D. KUBITSCHEK	2052600	UNKNOWN
MATTLEY, DEE R.	1530500	ENRON CORP.
MENGEDOHT, DOROTHY	1705100	ENRON CORP.
MEREDITH SMITH	2098600	ENRON CORP.
MICHAEL & AVIGAIL KATZMAN	1809200	UNKNOWN
MICHAEL & JEFFREY KATZMAN	1809300	UNKNOWN
MICHELE O'KEEFE	1802100	ENRON CORP.
MILLS, JOHN C. & MARY JANE	553000	ENRON CORP.
MLPFS AS CUST. FBO IRRA	2291100	ENRON CORP.
MOCKEL OTTO B.	1782800	ENRON CORP.
MOLANDER JENNIE	2064500	UNKNOWN
NATIONAL CITY BANK	1379500	ENRON CORP.
NEUMANN, RUTH M.	752200	ENRON CORP.
OVERHOLT, DONALD	632200	ENRON CORP.
OVERHOLT, DONALD R.	632100	ENRON CORP.
PARISH, GERALD A.	1681500	ENRON CORP.
PASZKIEWIC, RALPH E.	2120800	ENRON CORP.
PAULINE A. DEMORY	1948100	UNKNOWN
PERRY, JAY C.	518300	UNKNOWN
PINS, THOMAS A., IRA	1577100	ENRONCORP.
PREGLER, DANIEL M &	1577700	ENRON CORP.
RACHEL KATZMAN	1809100	ENRON CORP.
RHEA, GLADYS	1849400	ENRON CORP.
ROSE M. BRUNE	2005300	ENRON CORP.
SAGE, HAROLD E.	1747100	ENRON CORP.
SCHMIDT, ELTON T.	2143500	ENRON CORP.
SEWELL, DOUGLAS, THOMAS & ANNE	2273500	UNKNOWN
SPRATT STEVE	1637100	ENRON CORP.
STAVER, DONALD J.	1901500	ENRON CORP.
STEPHEN C. METLER	2083400	ENRON CORP.
STRICKLAN, CHARLENE TTEE	806900	ENRON CORP.
STRICKLAN, JOHN E. CHARLENE R.	806800	ENRON CORP.
SYLVEST, W.R. BRONIS	2063300	UNKNOWN
TESSENDORF, SUSAN (IRA)	1746500	ENRON CORP.
THAYER, DORIS & RICHARD	2080000	UNKNOWN
TOULA N. BUESKING	913100	ENRON CORP.
VAIRA I ANGLIM	707400	UNKNOWN
VIGNA, LEROY H. & JUNE C.	601100	ENRON CORP.
WALTER ECKERT	1377600	ENRON CORP.
		ENRON CORP.
WARRN SOUNDER	2129400	I ENRON CORP.
WARRN SOUNDER WILLIAM D. JEFFERSON	1376700	UNKNOWN

## **Appendix Q-2: Claims Subordinated Under Section 510(b)**

The Debtors have reviewed the Claims and the Debtors' books and records, and have determined that certain Claims are based on (i) the claimant's purported status as owner of shares of the Debtors' stock and (ii) alleged damages arising from the purchase or sale of securities. These Claims may be subject to subordination pursuant to section 510(b) of the Bankruptcy Code.

As of November 7, 2003, the Debtors have filed two omnibus objections seeking subordination of certain of the Claims listed herein. (Refer to Docket No. 12789 and Docket No. 14086 of the Chapter 11 Cases for further information regarding the Debtors' objections.) On November 7, 2003, the Bankruptcy Court entered an order subordinating 1,099 of these Claims. (Refer to Docket No. 14046 of the Chapter 11 Cases for information regarding the order.) The Debtors are seeking an order subordinating an additional 35 of these Claims. The hearing is currently scheduled on December 15, 2003.

The Debtors reserve the right to seek to subordinate any additional Claims pursuant to section 510(b) of the Bankrutpcy Code.

# **Appendix Q-3: Claims Subordinated Under Section 510(c)**

This Appendix lists Claims that the Debtors have identified as potentially subordinated pursuant to section 510(c) of the Bankruptcy Code. Certain of the Claims listed below were filed by named defendants in the adversary complaint styled, *Enron Corp. and Enron North America Corp. v. Citigroup, Inc., et al.*, (Adv. No. 03-09266, U.S. Bankruptcy Court, Southern District of New York, Manhattan Division). Certain of the other Claims were filed by financial institutions on behalf of parties named in the aforementioned lawsuit. The Debtors have sought to have certain of these Claims subordinated and reserve the right to seek to have the remaining Claims subordinated. The Debtors also reserve the right to amend the aforementioned lawsuit to include additional parties as necessary.

Section 22.13(b) of the Plan provides that, in the event that a compromise and settlement of a Litigation Trust Claim or a Final Order with respect to a Litigation Trust Claim provides for a waiver, subordination or disallowance of a defendant's Claim or Claims against one or more of the Debtors, for purposes of computing amounts of distributions, (i) such Claim shall be deemed allowed in the amount determined by the Bankruptcy Court by Final Order, (ii) such defendant shall be deemed to have assigned such Claim or Claims and right to receive distributions in accordance with the Plan to the Litigation Trust; (iii) the Disbursing Agent shall make distributions with respect to such Allowed Claims to the Litigation Trust and (iv) such defendant shall not be entitled to receive distributions from the Litigation Trust on account thereof.

CLAIMANT NAME	CLAIMED DEBTOR
BANK OF NEW YORK. AS INDENTURE TRUSTEE	ENA
BANK OF NEW YORK, AS INDENTURE TRUSTEE	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC. AS AGENT	ENRON CORP.
BESSON TRUST C/O WILMINGTON TRUST COMPANY, AS	ENRON CORP.
TRUSTEE	
BESSON TRUST C/O WILMINGTON TRUST COMPANY, AS	ENA
TRUSTEE	
BARCLAYS BANK PLC, AS ADMIN. AGENT	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE	ENA
CANADIAN IMPERIAL BANK OF COMMERCE	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE, AS AGENT	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE, AS AGENT	ENA
CIBC INC.	ENRON CORP.
CIBC INC.	ENRON CORP.
CIBC INC.	ENRON CORP.
CIBC INC.	ENA
CIBCINC.	ENRONCORP.
CIBC WORLD MARKETS CORP.	ENRON CORP.
CIBC WORLD MARKETS CORP.	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE	ENA
CANADIAN IMPERIAL BANK OF COMMERCE	ENRON CORP.
CITIBANK, N.A., AS COLLATERAL TRUSTEE	ENRON CORP.
CITIGROUP INC.	ENRON CORP.
CITIGROUP INC.	ENA

CITERANK USA, N. A. ENRON CORP.  CITERANK USA, N. A. ENRON CORP.  CITERANK MA. ENRON CORP.  CITERANK MA. ENRON CORP.  CITCORP VENDOR FINANCE INC.  ENRON CORP.  CITCORP VENDOR FINANCE INC. AS ASSIGNEE  ENRON CORP.  CITCORP VENDOR	CLAIMANT NAME	CLAIMED DEBTOR
CITERANK, N.A.  ENRON CORP.  SALORON SMITH SERNEY, W.C.  SALORON SMITH SERNEY, W.C.  SALORON SMITH SERNEY, W.C.  ENRON CORP.  ENRON CORP.  ENRON CORP.  CITICORP VENDOR FINANCE INC.  AS ASSIGNEE  ENRON CORP.  CITICORP VENDOR FINANCE INC.  CITICORP VENDOR FINANCE INC.  ENRON CORP.  ENRON CORP.  CITICORP VENDOR FINANCE INC.  ENRON CORP.  ENRON CORP.  ENRON CORP.  CITICORP VENDOR FINANCE INC.  ENRON CORP.	CITIBANK USA, N.A.	ENRON CORP.
CITERARY N.A.  SALOMON SWITH BARNEY, INC.  ENRON CORP.  CITICORP VENDOR FINANCE INC.  CITICORP VENDOR FINANCE INC.  CITICORP VENDOR FINANCE INC.  CITICORP VENDOR FINANCE INC.  CAS ASSIGNEE  ENRON CORP.  CITICORP INC.  CITICORP VENDOR FINANCE INC.  CITICORP I	,	
SALOMOUS SMITH BARNEY, INC.  ENRON CORP.  CITICORP VENDOR FINANCE INC.  CITICORP VENDOR FINANCE		
CITICORP VENDOR FINANCE INC.  CITICORP VENDOR FINANCE INC. SA SASIGNEE  CITICORP VENDOR FINANCE INC. AS ASSIGNEE  ENRON CORP.  CITICORPORE INC.  CITICORPORE INC.  CITICORPORT INC.  CITICORPORE INC.  CITICORPORT INC.  CITICORPORTH AMERICA. INC.  CITIC		
CITICORP VENDOR FINANCE INC., AS ASSIGNEE  ENRON CORP.  CITICOROUP INC.  CIT	CITICORP VENDOR FINANCE INC.	
CHTICORP VENDOR FINANCE INC., AS ASSIGNEE  ENRON CORP.  CHTIGROUP INC.  CHTIGR		
CITICARP VENDOR FINANCE INC., AS ASSIGNEE  CITICROUP INC.  CIT		
CITIGROUP INC.  ENA  CITIGROUP INC.  ENRON CORP.  CITIGRANK, N.A. A. SECURITIES INTERMEDIARY  ENRON CORP.  CITIGRANK, N.A. ENRON CORP.  CITIGRANK, N.A.  ENRON CORP.  CITIGRANK, N.A.  ENRON CORP.  CITIGRANK, N.A.  ENRON CORP.  CITIGRANK, N.A.  ENRON CORP.  CITIGRANK, N.A.  CITIGRANK, N.A.  ENRON CORP.  CITICORP NORTH AMERICA, INC.  CITIGRANK, N.A.  ENRON CORP.  ENRON CORP.  CITIGRANK, N.A.  ENR		
CITIGROUP INC.  ENA CITIGROUP INC.  ENRON CORP.  CITIGRANK, N.A., AS SECURITIES INTERMEDIARY ENRON CORP.  CITIGRANK, N.A.  ENRON CORP.  CITIGRANK, N.A.  CITICRANK, N.A.  ENRON CORP.  CITICRANK, N.A.  CITICRANK, N.A.  CITICRANK, N.A.  ENRON CORP.  CITI		
CITIBANK, N.A., AS SECURITIES INTERMEDIARY  CITIBANK, N.A.  ENRON CORP.  CITIBANK, N.A.  ENRON CORP.  CITIBANK, N.A.  ENRON CORP.  CITIBANK, N.A.  ENRON CORP.  CITICORP NORTH AMERICA, INC., AS AGENT AND  ENRON CORP.  EN		
CITIBANK, N.A.  ENRON CORP.  CITICORP NORTH AMERICA, INC., AS AGENT AND  COLLATERAL.  ENRON CORP.  CITICORP NORTH AMERICA, INC., AS AGENT AND  COLLATERAL.  ENRON CORP.  CITICORP NORTH AMERICA, INC., AS AGENT AND  COLLATERAL.  ENRON CORP.  CITIBANK, N.A.  ENRON CORP.  ENRON CORP.  ENRON CORP.  ENRON CORP.  ENRON CORP.  ENRON CORP.  EN		
CITIBANK, N.A.  ENA  CITIBANK, N.A.  ENRON CORP.  COLLATERAL  PONDEROSA ASSETS L.P. CIO CITIBANK, N.A.  ENRON CORP.  COLLATERAL  PONDEROSA ASSETS L.P. CIO CITIBANK, N.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  CITIBANK INJURY LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  CITIBANK INJURY LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON C	CITIBANK, N.A., AS SECURITIES INTERMEDIARY	ENRON CORP.
CITIBANK, N.A.  ENRON CORP.  ENRON CORP.  CITICOPR PORTH AMERICA, INC.  ENRON CORP.  ENRON CORP.  CITICOPR PORTH AMERICA, INC.  ENRON CORP.  ENRON	- /	
CITIBANK, N.A.  ENRON CORP.  COLLATERAL		
CITIBANK, NA.  ENRON CORP.  CITIBANK, NA., AS AGENT  CITIBANK, NA., AS AGENT  CITIBANK, NA., AS AGENT  CITIBANK, NA., AS AGENT  CITICORP NORTH AMERICA, INC., AS AGENT AND  ENRON CORP.  CITICORP NORTH AMERICA, INC., AS AGENT AND  ENRON CORP.  CITICORP NORTH AMERICA, INC., AS AGENT AND  ENRON CORP.  CITIBANK, NA.  ENRON CORP.  ENRON CORP.  ENRON CORP.  CITIBANK, NA.  ENRON CORP.  ENRON CORP.  ENRON CORP.  ELITSCHE BANK TURIST CORPORATION  ENRON CORP.  ENRON CORP.  DEUTSCHE BANK TRUST CORPORATION  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON C		
CITIBANK, N.A., AS AGENT  CITICORP NORTH AMBERICA, INC.  CITICORP NORTH AMBERICA, INC.  CITICORP NORTH AMBERICA, INC.  CITICORP NORTH AMBERICA, INC.  COLLATERAL  PONDEROSA ASSETS L.P. COLOTIBANK, N.A.  ENA  COLLATERAL  ENA  COLLATERAL  ENA  CORP.  CITICORP NORTH AMBERICA, INC., AS AGENT AND  COLLATERAL  ENA  CORP.  CITICORP NORTH AMBERICA, INC., AS AGENT AND  ENRON CORP.  CITICORP NORTH AMBERICA, INC., AS AGENT AND  COLLATERAL  ENA  CORP.  CITICORP NORTH AMBERICA, INC., AS AGENT AND  CORP.  CITICORP NORTH AMBERICA, INC., AS AGENT AND  ENRON CORP.  CITICORP NORTH AMBERICA, INC., AS AGENT AND  CITICORP NORTH AMBERICA, AS AGENT AND  CITICORP NORTH AMBERICA, INC., AS AGENT AND  CITICORP NORTH AMBERICA, AS AGENT AND  CITICORP NORTH AMBERICA, AS AGENT AND AGENT AMBERICAS, AS AGENT		
CITIDANK, N.A., AS AGENT  CITICORP NORTH AMBRICA, INC. CITICARY NORTH AMBRICA, ENRON CORP. CITICARY NORTH AMBRICA, ENRON		
CITICORP NORTH AMERICA, INC.  CITICORP NORTH AMERICA, INC. AS AGENT AND  COLLATERAL  PONDEROSA ASSETS L.P. C/O CITIBANK, N.A.  ENA  PONDEROSA ASSETS L.P. C/O CITIBANK, N.A.  ENRON CORP.  SUNDANCE ASSETS L.P. C/O CITIBANK, N.A.  ENRON CORP.  CITIBANK, N.C.  ENRON CORP.  ENRON CORP.  CITIBANK, N.C.  ENRON CORP.  ENRON CORP.  ENRON CORP.  ENRON CORP.  ENRON CORP.		
COLLATERAL PONDEROSA ASSETS L.P C/O CITIBANK, N.A. ENRON CORP. SUNDANCE ASSETS CONTIBANK, N.A. ENRON CORP. CITIBANK, N.A. ENRON CORP. DEUTSCHE BANK LUXEMBOURG S.A. ENRON CORP. DEUTSCHE BANK SECURITIES, INC. ENRON CORP. DEUTSCHE BANK EUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE TRUSTEE COMPANY LIMITED EUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE TRUSTEE COMPANY LIMITED EUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP. DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP. DEUTSCHE BANK SECURITIES, INC. ENRON CORP. DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK TRUST COMPANY AME		
FONDEROSA ASSETS LP C/O CITIBANK, N.A.  FONDEROSA ASSETS LP C/O CITIBANK, N.A.  ENRON CORP.  SUNDANCE ASSETS C/O CITIBANK, N.A.  ENRON CORP.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK RISE CORPORATION  ENRON CORP.  DEUTSCHE BANK RISE COMPANY LIMITED  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK RISE COMPANY LIMITED  DEUTSCHE BANK RISE COMPANY LIMITED  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK AG  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK RUST COMPANY AMBRICAS  ENRON CORP.  DEUTSCHE BANK RUST COMPANY AMBRICAS  ENRON CORP.	CITICORP NORTH AMERICA, INC., AS AGENT AND	ENRON CORP.
FONDEROSA ASSETS L.P C/O CITIBANK, N.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED AS TRUSTEE  ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON		I FNA
SUNDANCE ASSETS C/O CITIBANK, N.A.  ENRON CORP.  CITIBANK, N.A.  ENRON CORP.  CITIBANK, N.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK SCURITIES, INC.  ENA  DEUTSCHE BANK TRUST CORPORATION  ENRON CORP.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK RUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK RUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK SCURITIES, INC.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP		
CITIBANK, N.A.  ENA  DEUTSCHE BANK LUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK EUXEMBOURG S.A.  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENA  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY MERICAS  ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED  ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED  ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON CORP.  DEUTSCHE BANK AG  ENRON CORP.	SUNDANCE ASSETS C/O CITIBANK, N.A.	ENRON CORP.
DEUTSCHE BANK LUXEMBOURG S.A. ENRON CORP.  DEUTSCHE BANK EUXEMBOURG S.A. ENRON CORP.  DEUTSCHE BANK SEQURITIES, INC. ENA  DEUTSCHE BANK SEQURITIES, INC.  DEUTSCHE BANK TRUST CORPORATION ENRON CORP.  DEUTSCHE BANK TRUST CORPORATION ENRON CORP.  DEUTSCHE BANK STUST COMPANY AMERICAS ENA  DEUTSCHE BANK SEQURITIES, INC. ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY LIMITED DEUTSCHE BANK TRUST COMPANY LIMITED EUTSCHE BANK TRUST COMPANY LIMITED EUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP.  DEUTSCHE BANK SECURITIES, INC. ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A. ENA ANAMERS TRUST INTERNATIONAL, PLC. ENA ENAKERS TRUST INTERNATIONAL PLC. ENA ENAK ENCON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENCON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK BERNA RUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK BERNA RUST COMPANY		
DEUTSCHE BANK LUXEMBOURG S.A.  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST		
DEUTSCHE BANK LUXEMBOURG S.A.  ENA  DEUTSCHE BANK SECURITIES, INC.  ENA  DEUTSCHE BANK SECURITIES, INC.  ENA  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST CORPORATION  EUTSCHE BANK TRUST CORPORATION  EUTSCHE BANK TRUST CORPORATION  ENA  DEUTSCHE BANK TRUST CORPORATION  ENA  DEUTSCHE BANK TRUST CORPORATION  ENA  DEUTSCHE BANK TRUST CORPORATION  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY LIMITED  DEUTSCHE BANK TRUST COMPANY LIMITED  ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  ENRON CORP.  DEUTSCHE RUSTEE COMPANY LIMITED, AS TRUSTEE  ENRON CORP.  DEUTSCHE BANK SECURITIES, NC.  ENRON CORP.  DEUTSCHE BANK LUXEMBOUNG S.A.  BANKERS TRUST INTERNATIONAL PLC  ENA  BANKERS TRUST INTERNATIONAL PLC  ENA  BANKERS TRUST INEW YORK CORP.  BANKERS TRUST INEW YORK CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  EVANO CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON C		
DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENA  DEUTSCHE BANK TRUST CORPORATION  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK TRUST INTERNATIONAL PLC  BANKERS TRUST INTERNATIONAL PLC  ENA  BANKERS TRUST INEW YORK CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENA  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSC		
DEUTSCHE BANK SECURTIES, INC.  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENA  DEUTSCHE BANK TRUST CORPORATION  ENA  DEUTSCHE BANK TRUST CORPORATION  DEUTSCHE BANK TRUST CORPORATION  DEUTSCHE BANK SECURTIES, INC.  DEUTSCHE BANK SECURTIES, INC.  DEUTSCHE BANK SECURTIES, INC.  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY LIMITED  DEUTSCHE BANK TRUST COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE BANK SECURTIES, INC.  DEUTSCHE BANK LUXEMBOURG S.A.  BANKERS TRUST INTERNATIONAL PLC  BANKERS TRUST INTE		
DEUTSCHE BANK TRUST COMPANY AMERICAS  ENA  DEUTSCHE BANK TRUST CORPORATION  DEUTSCHE BANK TRUST CORPORATION  DEUTSCHE BANK TRUST CORPORATION  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE BANK SECURITIES, NC.  DEUTSCHE BANK SEURITIES, NC.  DEUTSCHE BANK SEURITIES SECURITIES, NC.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS		
DEUTSCHE BANK TRUST CORPORATION ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY LIMITED ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP.  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP.  DEUTSCHE BANK SECURITIES, NC. ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A. ENA  BANKERS TRUST INTERNATIONAL PLC ENA  BANKERS TRUST INTERNATIONAL PLC ENRON CORP.  BANKERS TRUST INTERNATIONAL PLC ENRON CORP.  DEUTSCHE BANK AG ELYARON CORP. ENRON CORP.  DEUTSCHE BANK AG ELYARON CORP.  DEUTSCHE BANK AG ENRON CORP.  DEUTSCHE BANK AG ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COM	DEUTSCHE BANK TRUST COMPANY AMERICAS	ENA
DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE TRUSTEE COMPANY LIMITED  EUTSCHE TRUSTEE COMPANY LIMITED  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  DEUTSCHE BANK SECURITIES, INC.  DENAM BANKERS TRUST INTERNATIONAL PLC  BANKERS TRUST NEW YORK CORP.  BANKERS TRUST NEW YORK CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS		
DEUTSCHE BANK TRUST COMPANY AMERICAS EUTSCHE BANK TRUST COMPANY AMERICAS DEUTSCHE TRUSTEE COMPANY LIMITED EUTSCHE TRUSTEE COMPANY LIMITED EUTSCHE TRUSTEE COMPANY LIMITED EUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE ENRON CORP. DEUTSCHE BANK SECURITIES, NC. ENRON CORP. DEUTSCHE BANK LUXEMBOURG S.A. ENA BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC ENRON CORP. BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST NEW YORK CORP. BANKERS TRUST NEW YORK CORP. BANKERS TRUST NEW YORK CORP. BOUTSCHE BANK AG ET BANK AG ENRON CORP. DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK TRUST COMPANY AMERICAS ENTON CORP. DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK TRUST CO		
DEUTSCHE TRUSTEC COMPANY LIMITED DEUTSCHE TRUSTEC COMPANY LIMITED, AS TRUSTEE DEUTSCHE TRUSTEC COMPANY LIMITED, AS TRUSTEE DEUTSCHE BANK SECURITIES, NC. DEUTSCHE BANK SECURITIES, NC. DEUTSCHE BANK SECURITIES, NC. DEUTSCHE BANK SECURITIES, NC. DEUTSCHE BANK LUXEMBOURG S.A. BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST NEW YORK CORP. BANKERS TRUST COMPANY AMERICAS DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK AG ENRON CORP. DEUTSCHE BANK ENRON CORP.		
DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  EURON CORP.  DEUTSCHE BANK SECURITIES, INC.  EURON CORP.  DEUTSCHE BANK SECURITIES, INC.  EURON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  BANKERS TRUST INTERNATIONAL PLC  BANKERS TRUST INTERNATIONAL PLC  BANKERS TRUST INTERNATIONAL PLC  BANKERS TRUST NEW YORK CORP.  DEUTSCHE BANK AG  E14RON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY DELAWARE  DEUTSCHE BANK AG  DEUTSCHE BANK SECURITIES, INC.  ENA  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG		
DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  ENRON CORP.  DEUTSCHE BANK LUXEMBOURG S.A.  ENA  BANKERS TRUST INTERNATIONAL PLC  BANKERS TRUST INTERNATIONAL PLC  ENA  BANKERS TRUST INTERNATIONAL PLC  ENRON CORP.  BANKERS TRUST NEW YORK CORP.  BOUTSCHE BANK AG  E14RON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK SCCURITIES, INC.  ENA  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  EN		
DEUTSCHE BANK SECURITIES, NC. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK LUXEMBOURG S.A. BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST NEW YORK CORP. BANK GET SANK AG BEYSCHE BANK AG BEYSCHE BANK AG BEYSCHE BANK TRUST COMPANY AMERICAS BENRON CORP. DEUTSCHE BANK SECURITIES, INC. BENRON CORP. DEUTSCHE BANK AG BENRON CORP. DEUTSCHE BANK BENRON CORP. DEUTSCHE BANK BENRON CORP. DEUTSCHE BANK BENRON CORP. DEUTSCHE BANK BENRON CORP.		
DEUTSCHE BANK LUXEMBOURG S.A. BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST NEW YORK CORP. BANKERS TRUST NEW YORK CORP. BANKERS TRUST NEW YORK CORP. BENANCERS TRUST NEW YORK CORP. BENANCERS TRUST NEW YORK CORP.  DEUTSCHE BANK AG BENANC		
BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST NEW YORK CORP. BELTSCHE BANK AG BELTSCHE BANK AG BELTSCHE BANK TRUST COMPANY AMERICAS BELTSCHE BANK TRUST COMPANY DELAWARE BENAN BELTSCHE BANK AG BELTSCHE BANK AG BELTSCHE BANK AG BENAN BELTSCHE BANK AG BENAN BELTSCHE BANK AG BENAN BELTSCHE BANK AG BENAN		
BANKERS TRUST INTERNATIONAL PLC BANKERS TRUST NEW YORK CORP. BANKERS TRUST NEW YORK CORP. ENA  BEUTSCHE BANK AG  EL'4RON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY DELAWARE  DEUTSCHE BANK TRUST COMPANY DELAWARE  DEUTSCHE BANK SECURITIES, INC.  ENA  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG		
BANKERS TRUST NEW YORK CORP.  DEUTSCHE BANK AG  E14RON CORP.  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY AMERICAS  ENRON CORP.  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK AG  DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK AG  DENGON CORP.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DENGON CORP.  DENGON CORP.		
DEUTSCHE BANK AG DEUTSCHE BANK TRUST COMPANY AMERICAS DEUTSCHE BANK TRUST COMPANY DELAWARE DEUTSCHE BANK TRUST COMPANY DELAWARE DEUTSCHE BANK AG DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DENON CORP. DP MORGAN CHASE BANK DP MORGAN		
DEUTSCHE BANK AG  DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY DELAWARE  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK AG  DENON CORP.  DEUTSCHE BANK AG  DEUTSCH AG  DEUTSCH AGENCA AG  DEUTSCH AG  DEUTSCHE BANK AG  DEUTSCH AG  D		
DEUTSCHE BANK TRUST COMPANY AMERICAS DEUTSCHE BANK TRUST COMPANY AMERICAS ENA DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP. DEUTSCHE BANK TRUST COMPANY AMERICAS ENA DEUTSCHE BANK TRUST COMPANY AMERICAS ENA DEUTSCHE BANK TRUST COMPANY DELAWARE ENRON CORP. DEUTSCHE BANK AG ENA DEUTSCHE BANK AG DEUTSCHE BANK AG ENRON CORP. DP MORGAN CHASE BANK ENRON CORP. JP MORGAN CHASE BANK ENRON CORP.		
DEUTSCHE BANK TRUST COMPANY AMERICAS ENRON CORP.  DEUTSCHE BANK TRUST COMPANY DELAWARE ENRON CORP.  DEUTSCHE BANK AG ENA  DEUTSCHE BANK AG ENA  DEUTSCHE BANK AG ENRON CORP.  DEUTSCHE BANK SECURITIES, INC. ENRON CORP.  DEUTSCHE BANK AG ENRON CORP.  DEUTSCHE BANK SECURITIES, INC. ENRON CORP.  DEUTSCHE BANK SECURITIES, INC. ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.  JP MORGA		
DEUTSCHE BANK TRUST COMPANY AMERICAS DEUTSCHE BANK TRUST COMPANY DELAWARE ENRON CORP. DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK AG DEUTSCHE BANK SECURITIES, INC. DEWTSCHE BANK SENON CORP.  JP MORGAN CHASE BANK SENON CORP. DEWTSCHE BANK SEWON CORP. DEWTSCH COMP. DEWTSCH	DEUTSCHE BANK TRUST COMPANY AMERICAS	ENA
DEUTSCHE BANK TRUST COMPANY AMERICAS DEUTSCHE BANK TRUST COMPANY AMERICAS DEUTSCHE BANK TRUST COMPANY DELAWARE DEUTSCHE BANK AG DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK AG DENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.		
DEUTSCHE BANK TRUST COMPANY AMERICAS  DEUTSCHE BANK TRUST COMPANY DELAWARE  DEUTSCHE BANK AG  ENA  DEUTSCHE BANK SECURITIES, INC.  ENA  DEUTSCHE BANK AG  ENRON CORP.  JP MORGAN CHASE BANK  ENRON CORP.		
DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  JP MORGAN CHASE BANK  ENRON CORP.	DEUTSCHE BANK TRUST COMPANY AMERICAS	ENA
DEUTSCHE BANK SECURITIES, INC.  DEUTSCHE BANK AG  DEUTSCHE BANK AG  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK AG  ENRON CORP.  DEUTSCHE BANK SECURITIES, INC.  JP MORGAN CHASE BANK  ENRON CORP.		
DEUTSCHE BANK AG ENRON CORP. DEUTSCHE BANK SECURITIES, INC. JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.		
DEUTSCHE BANK AG DEUTSCHE BANK AG DEUTSCHE BANK AG DEUTSCHE BANK AG DEUTSCHE BANK SECURITIES, INC. DEUTSCHE BANK SECURITIES, INC. DENRON CORP. DP MORGAN CHASE BANK ENRON CORP. DP MORGAN CHASE		
DEUTSCHE BANK SECURITIES, INC.  JP MORGAN CHASE BANK  JP MORGAN CHASE BANK  ENRON CORP.  JP MORGAN CHASE BANK  ENRON CORP.  JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE  ENRON CORP.  JP MORGAN CHASE BANK  ENRON CORP.	DEUTSCHE BANK AG	ENRON CORP.
JP MORGAN CHASE BANK JP MORGAN CHASE BANK JP MORGAN CHASE BANK JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE JP MORGAN CHASE BANK JP MORGAN CHASE BANK ENRON CORP.		
JP MORGAN CHASE BANK  JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE  JP MORGAN CHASE BANK  ENRON CORP.		
JP MORGAN CHASE BANK  JP MORGAN CHASE BANK  ENRON CORP.	JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK ENRON CORP.		
JP MORGAN CHASE BANK  ENRON CORP.		
JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENA  JP MORGAN CHASE BANK ENRON CORP.		
JP MORGAN CHASE BANK  JP MORGAN CHASE BANK  JP MORGAN CHASE BANK  ENRON CORP.  JP MORGAN CHASE BANK  ENRON CORP.  JP MORGAN CHASE BANK  ENRON CORP.	JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.		
JP MORGAN CHASE BANK ENRON CORP.  JP MORGAN CHASE BANK ENRON CORP.		
JP MORGAN CHASE BANK ENRON CORP.		
JP MORGAN CHASE BANK ENA	JP MORGAN CHASE BANK	ENRON CORP.
	JP MORGAN CHASE BANK	ENA

CLAIMANT NAME	CLAIMED DEBTOR
JP MORGAN CHASE BANK, AS CO-ADMIN AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE	UNKNOWN
JP MORGAN CHASE BANK, AS TRUSTEE	ENRON CORP.
JP MORGAN CHASE BANK, AS TRUSTEE	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE	ENRON CORP.
CONTINENTAL CASUALTY CO/NATIONAL	ENRON CORP.
FEDERAL INSURANCE COMPANY	ENRON CORP.
FEDERAL INSURANCE COMPANY	ENA
FEDERAL INSURANCE COMPANY	ENA
FIREMAN'S FUND INSURANCE COMPANY	ENRON CORP.
FIREMAN'S FUND INSURANCE COMPANY	ENA
HARTFORD FIRE INSURANCE COMPANY	ENRON CORP.
HARTFORD FIRE INSURANCE COMPANY	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ERA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA ENDON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA ENDON CORP
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK  JP MORGAN CHASE BANK	ENA ENDON CORD
JP MORGAN CHASE BANK	ENRON CORP. ENRON CORP.
JP MORGAN CHASE BANK, ADMIN. AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS ADMIN. AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS ADMIN. AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENA
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENA
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENRON CORP.
LUMBERMENS MUTUAL CASUALTY COMPANY	ENRON CORP.
LUMBERMENS MUTUAL CASUALTY COMPANY	ENA
SAFECO INSURANCE COMPANY OF	ENA
SAFECO INSURANCE COMPANY OF AMERICA	ENRON CORP.
ST. PAUL FIRE AND MARINE INSURANCE	ENA
TRAVELERS CASUALTY & SECURITY	ENA ENDON CORP
TRAVELERS CASUALTY & SURETY COMPANY  JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	I ENA
JP MORGAN CHASE BANK	I ENA
JP MORGAN CHASE BANK	I ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
MERRILL LYNCH JAPAN SECURITIES	ENRON CORP.
MERRILL LYNCH & CO., INC.	ENRON CORP.
MERRILL LYNCH CAPITAL SERVICES, INC.	ENA
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED	ENA ENA
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED  MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED	I ENA
MERRILL LYNCH, PIERCE, PENNER & SMITH INCORPORATED  MERRILL LYNCH CAPITAL SERVICES, INC.	ENRON CORP.
MERRILL LYNCH. PIERCE, FENNER & SMITH INCORPORATED	ENRON CORP.
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED	ENRON CORP.
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED	ENRON CORP.

# **Appendix Q-4: Subordinated Penalty Claims**

This Appendix lists Claims that the Debtors have preliminarily identified as potential subordinated penalty Claims. These Claims were filed by governmental, regulatory or taxing authorities. The Debtors reserve the right to identify additional potential subordinated penalty claims. The Debtors assert that, in accordance with the priority scheme under the Bankruptcy code, the Claims listed below are subordinated to General Unsecured Claims. Therefore, the Debtors reserve the right to seek to have these Claims subordinated.

CLAIMANT NAME	CLAIM#	CLAIMED DEBTOR
Bill Lockyer, Attorney General, Oakland, CA	12172	ENA
Bill Lockyer, Attorney General, Oakland, CA	12173	ENE
Bill Lockyer, Attorney General, Oakland, CA	12174	EPMI
Bill Lockyer, Attorney General, Oakland, CA	12254	EES, LLC
Bill Lockyer, Attorney General, Oakland, CA	12255	EESI
Bill Lockyer, Attorney General, Oakland, CA	12256	EEMC
Bill Lockyer, Attorney General, Oakland, CA	12257	EESO
Borrego Water District	12234	ENA
California Department of Water Resources	12495	EESI
California Department of Water Resources	12497	EPMI
California Department of Water Resources	12498	ENA
California Department of Water Resources	12500	ENE
California Energy Commission (CEC)	12460	EREC Sub V
California Energy Commission (CEC)	12464	EREC Sub III
California Energy Commission (CEC)	12465	EREC Sub II
California Energy Commission (CEC)	12466	EREC Sub I
California Energy Commission (CEC)	12470	EWES
California Energy Commission (CEC)	12474	EWSI
California Energy Commission (CEC)	12479	EWC
California Energy Commission (CEC)	12480	ENE
California Energy Commission (CEC)	21124	EREC Sub IV
Citizens of the State of Washington, ex rel.	18502	ENE
Christine Gregoire, AG		
Equal Employment Opportunity Commission	20797	EPC Estate Services, Inc. (f/k/a NEPCO)
Fallbrook Public Utility District	12233	ENA
Federal Railroad Administration	20106	Enron Clean Fuels Company
New Jersey Bureau of Securities	8703	ENE
Padre Dam Municipal Water District	12232	ENA
Public Utilities Commission of Texas	16153	EPMI
Public Utility District no. 1 of Snohomish County	12784	ENE
Public Utility District no. 1 of Snohomish County	12785	EPMI
Ramona Municipal Water District	12235	ENA
Stanislaus County Department of	9016	EBS
Environmental Resources		
State of New Jersey (Department of Labor,	3034	EEMC
Division of Employer Accounts)		
The Oregon Department of Justice	12949	ENE

U.S. Customs Service 17040  U.S. Securities and Exchange Commission 22352  Valley Center Municipal Water District 12231  Vista Irrigation District 12237  Aldine Independent School District 2527  Aldine ISD 3752  Arizona Department of Revenue 358  Arkansas Department of Environmental 3215  Quality  Arkansas Dept. of Finance & Administration 15039  Bart Hartman, San Diego Tax Collector 5914  Bexar County 3306  Calcasieu Parish School Board 4408  City & County of San Francisco 3255  City & County of San Francisco 3256  City & County of Denver/Treasury 1124  City of Aspermont, Aspermont Independent 3013  School District 2619  City of Kansas City, Missouri, Revenue 2619  Division 2769  City of Memphis 11751  City of Memphis 11751  City of Maldland, Midland County Hospital 2644  District, Midland ISD, Midland County Junior College District  City of Pasadena 5769  City of Pittsburgh 21136  City of Pittsburgh 21136  City of Vallejo 4358	EMCC ENE ENA ENA ENA ENA ENE ENE ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE EESNA
U.S. Securities and Exchange Commission Valley Center Municipal Water District Vista Irrigation District 12236 Yuima Municipal Water District Aldine Independent School District Aldine ISD 3752 Arizona Department of Revenue 358 Arkansas Department of Environmental Quality Arkansas Dept. of Finance & Administration Bart Hartman, San Diego Tax Collector Bexar County Blaine County Calcasieu Parish School Board City & County of San Francisco 3255  City & County of San Francisco 3256 City & County of Denver/Treasury City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Memphis City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh City of Pittsbur	ENE ENA ENA ENA ENA ENE ENE ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Valley Center Municipal Water District Vista Irrigation District 12236 Yuima Municipal Water District 12237 Aldine Independent School District Aldine ISD 3752 Arizona Department of Revenue 358 Arkansas Department of Environmental Quality Arkansas Dept. of Finance & Administration Bart Hartman, San Diego Tax Collector Bexar County Blaine County 3306 Calcasieu Parish School Board City & County of San Francisco 3255  City & County of San Francisco 3256 City & County of San Francisco 3257  City and County of Denver/Treasury 1124 City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Memphis 11751 City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pasadena City of Pittsburgh 2527 City and Pittsburgh 2619 City of Pittsburgh	ENA ENA ENA ENA ENE ENE ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Vista Irrigation District Yuima Municipal Water District Aldine Independent School District Aldine ISD Arizona Department of Revenue Arkansas Department of Environmental Quality Arkansas Dept. of Finance & Administration Bart Hartman, San Diego Tax Collector Bexar County Blaine County Calcasieu Parish School Board City & County of San Francisco City & County of San Francisco City & County of San Francisco City & County of Denver/Treasury City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Memphis City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh City Of Pittsb	ENA ENA ENE ENE ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Yuima Municipal Water District12237Aldine Independent School District2527Aldine ISD3752Arizona Department of Revenue358Arkansas Department of Environmental3215Quality15039Arkansas Dept. of Finance & Administration15039Bart Hartman, San Diego Tax Collector5914Bexar County2472Blaine County3306Calcasieu Parish School Board4408City & County of San Francisco3255City & County of San Francisco3256City & County of Denver/Treasury1124City of Aspermont, Aspermont Independent3013School District3013City of Kansas City, Missouri, Revenue2619Division2619City of Memphis11751City of Midland, Midland County Hospital2644District, Midland ISD, Midland County Junior2644City of Pasadena5769City of Pittsburgh21136	ENA ENE ENE ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Aldine Independent School District Aldine ISD 3752 Arizona Department of Revenue 358 Arkansas Department of Environmental Quality Arkansas Dept. of Finance & Administration Bart Hartman, San Diego Tax Collector Bexar County 2472 Blaine County 3306 Calcasieu Parish School Board City & County of San Francisco 3255  City & County of San Francisco 3256 City & County of San Francisco 3257  City and County of Denver/Treasury 1124 City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Memphis 11751 City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh 21136	ENE ENE ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Aldine ISD  Arizona Department of Revenue  Arkansas Department of Environmental Quality  Arkansas Dept. of Finance & Administration Bart Hartman, San Diego Tax Collector  Bexar County  Blaine County  Calcasieu Parish School Board  City & County of San Francisco  City & County of San Francisco  City & County of San Francisco  City & County of Denver/Treasury  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent School District  City of Kansas City, Missouri, Revenue Division  City of Memphis  City of Memphis  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena  City of Pittsburgh  3215  3215  3216  3216  3256  3256  3257  City and County of Denver/Treasury  1124  City of Aspermont, Aspermont Independent 3013  3014  3014  3015  3016  3017  3016  3017  3016  3017  3016  3017  3017  3018	ENE ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Arizona Department of Revenue 358 Arkansas Department of Environmental 3215 Quality Arkansas Dept. of Finance & Administration 15039 Bart Hartman, San Diego Tax Collector 5914 Bexar County 2472 Blaine County 3306 Calcasieu Parish School Board 4408 City & County of San Francisco 3255  City & County of San Francisco 3256 City & County of San Francisco 3257  City and County of Denver/Treasury 1124 City of Aspermont, Aspermont Independent 3013 School District City of Kansas City, Missouri, Revenue Division City of Laredo, TX City of Memphis 11751 City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena 5769 City of Pittsburgh 21136	ENE EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Arkansas Department of Environmental Quality  Arkansas Dept. of Finance & Administration Bart Hartman, San Diego Tax Collector Bexar County  Bexar County  Calcasieu Parish School Board  City & County of San Francisco  City & County of San Francisco  City & County of San Francisco  City & County of Denver/Treasury  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent School District  City of Kansas City, Missouri, Revenue Division  City of Laredo, TX  City of Memphis  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena  City of Pasadena  City of Pittsburgh	EBF LLC  ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
QualityArkansas Dept. of Finance & Administration15039Bart Hartman, San Diego Tax Collector5914Bexar County2472Blaine County3306Calcasieu Parish School Board4408City & County of San Francisco3255City & County of San Francisco3256City & County of San Francisco3257City and County of Denver/Treasury1124City of Aspermont, Aspermont Independent School District3013City of Kansas City, Missouri, Revenue Division2619City of Laredo, TX4745City of Memphis11751City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District2644City of Pasadena5769City of Pittsburgh21136	ENE GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Bart Hartman, San Diego Tax Collector  Bexar County  Blaine County  Calcasieu Parish School Board  City & County of San Francisco  City & County of Denver/Treasury  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent  School District  City of Kansas City, Missouri, Revenue  Division  City of Laredo, TX  City of Memphis  City of Midland, Midland County Hospital  District, Midland ISD, Midland County Junior  College District  City of Pasadena  City of Pasadena  City of Pittsburgh	GSP ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Bexar County  Blaine County  Calcasieu Parish School Board  City & County of San Francisco  City & County of Denver/Treasury  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent  School District  City of Kansas City, Missouri, Revenue  Division  City of Laredo, TX  City of Memphis  City of Midland, Midland County Hospital  District, Midland ISD, Midland County Junior  College District  City of Pasadena  City of Pasadena  City of Pittsburgh	ENE EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Blaine County Calcasieu Parish School Board City & County of San Francisco City & County of Denver/Treasury City and County of Denver/Treasury City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Laredo, TX City of Memphis City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh  3306 4408 3255	EBS, L.P. EBS, Inc. Enron Marketing Corp. (PG&E Energy Services) ENA Bentley Engineering Co. (EESNA) VARIOUS ENE
Calcasieu Parish School Board City & County of San Francisco  3256  City & County of San Francisco  3257  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent School District  City of Kansas City, Missouri, Revenue Division  City of Laredo, TX  City of Memphis  City of Memphis  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena  5769  City of Pittsburgh	EBS, Inc.  Enron Marketing Corp. (PG&E Energy Services)  ENA  Bentley Engineering Co. (EESNA)  VARIOUS  ENE
City & County of San Francisco 3256  City & County of San Francisco 3256  City & County of San Francisco 3257  City and County of Denver/Treasury 1124  City of Aspermont, Aspermont Independent School District  City of Kansas City, Missouri, Revenue Division  City of Laredo, TX 4745  City of Memphis 11751  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena 5769  City of Pittsburgh 21136	Enron Marketing Corp. (PG&E Energy Services)  ENA  Bentley Engineering Co. (EESNA)  VARIOUS  ENE
City & County of San Francisco City & County of San Francisco 3257  City and County of Denver/Treasury City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Laredo, TX City of Memphis City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh 23257  2474 2619 2619 2644 2644 2644 2644 2644 2644 2644 264	(PG&E Energy Services)  ENA  Bentley Engineering Co. (EESNA)  VARIOUS  ENE
City & County of San Francisco  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent School District  City of Kansas City, Missouri, Revenue Division  City of Laredo, TX  City of Memphis  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena  City of Pittsburgh  3257  1124  2619  2619  2619  2621  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644	ENA  Bentley Engineering Co. (EESNA)  VARIOUS  ENE
City & County of San Francisco  City and County of Denver/Treasury  City of Aspermont, Aspermont Independent School District  City of Kansas City, Missouri, Revenue Division  City of Laredo, TX  City of Memphis  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena  City of Pittsburgh  3013  2619  2619  2619  2621  2644  2644  2644  2644  2644  2644  2644  2644	(EESNA) VARIOUS ENE
City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Laredo, TX City of Memphis City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh 3013 2619 2619 2619 2619 2619 2619 2621	VARIOUS ENE
City of Aspermont, Aspermont Independent School District City of Kansas City, Missouri, Revenue Division City of Laredo, TX City of Memphis City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh 3013 2619 2619 2619 2619 2619 2619 2619 2619	
City of Kansas City, Missouri, Revenue Division  City of Laredo, TX  City of Memphis  City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District  City of Pasadena  City of Pittsburgh  2619  2619  2619  2619  2624  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644  2644	EESNA
City of Laredo, TX City of Memphis 11751 City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena 5769 City of Pittsburgh 21136	
City of Memphis 11751 City of Midland, Midland County Hospital 2644 District, Midland ISD, Midland County Junior College District City of Pasadena 5769 City of Pittsburgh 21136	EMCC
City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District City of Pasadena City of Pittsburgh 2644 5769 21136	EBS
City of Pasadena 5769 City of Pittsburgh 21136	ENE
City of Pittsburgh 21136	EEMC
,	EESI
	EEMC
City of Vallejo 21967	EEMC
Collector of Revenue – City of New Orleans 6274	EBS
Collector of Revenue, City of New Orleans 8013	ECLC
Colorado Department of Revenue 22179	EESNA
Commission of Revenue for the Commonwealth of Massachusetts 5479	EESI
Commissioner of Revenue for the Commonwealth of Massachusetts	NEPCO
Commissioner of Revenue of the State of Tennessee	ENE
Commissioner of Revenue, State of Tennessee 4027	ENE
Commonwealth of Kentucky Revenue 21186 Cabinet	ENE
Commonwealth of Kentucky Revenue 21215 Cabinet	ENE
Commonwealth of Puerto Rico 11679	
Connecticut Department of Revenue Services 2568	ENE
Connecticut Department of Revenue Services 2568  Connecticut Department of Revenue Services 4047	ENE
Connecticut Department of Revenue Services 4047  Connecticut Department of Revenue Services 22046	ENE EESI EESI

County of Crockett         5148         ENE           Cowlitz County         4096         ENE/EBS           Crosby Independent School District         2412         ENE           Cypress-Fairbanks ISD         38         ENE           Cypress-Fairbanks ISD         7024         ENE           Cypress-Fairbanks ISD         7024         ENE           Dallas County         11536         ENE           Dallas County         21151         ENE           Dallas County         21151         ENE           Dayton ISD         5820         EBS           Deer Park ISD         14         ENE           Deer Park ISD         32         ENE           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Washington)         NEPCO         NEPCO           Department of Revenue/State of Florida         2208         EESO           Department of Revenue/State of Florida         2364         EESO           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982<	CLAIMANT NAME	CLAIM#	CLAIMED DEBTOR
Cowlitz County		5148	FNF
Crosby Independent School District			L
Cypress-Fairbanks ISD         38         ENE           Cypress-Fairbanks ISD         7024         ENE           Cypress-Fairbanks ISD         7024         ENE           Dallas County         1536         ENE           Dallas County         21151         ENE           Dayton ISD         5820         EBS           Deer Park ISD         14         ENE           Deer Park ISD         2164         Enron Methanol Company           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Washington)         NEPCO         NEPCO           Department of Revenue/State of Florida         2208         EESO           Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO <td></td> <td></td> <td></td>			
Cypress-Fairbanks ISD         39         ENE           Cypress-Fairbanks ISD         7024         ENE           Dallas County         1536         ENE           Dallas County         21151         ENE           Dayton ISD         5820         EBS           Deer Park ISD         14         ENE           Deer Park ISD         32         ENE           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Department of Labor and Industries         21350         NEPCO           Washington)         21350         NEPCO           Department of Revenue/State of Florida         2365         ECLC           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO			
Cypress-Fairbanks ISD         7024         ENE           Dallas County         1536         ENE           Dallas County         21151         ENE           Dayton ISD         5820         EBS           Deer Park ISD         14         ENE           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Eabor and Industries         4707         NEPCO           Department of Labor and Industries         21350         NEPCO           (Washington)         NEPCO         NEPCO           (Washington)         Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         365         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         17999         ENE           Devers ISD         5807         ENE           Director of Taxation, Kansas Department of		II.	
Dallas County         1536         ENE           Dallas County         21151         ENE           Dayton ISD         5820         EBS           Deer Park ISD         14         ENE           Deer Park ISD         2164         Enron Methanol Company           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Department of Labor and Industries         21350         NEPCO           (Washington)         NEPCO         Pepartment of Revenue/State of Florida         2208         EESO           Department of Revenue/State of Florida         3364         EESO         Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16983         ECLC         Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         22118         ECLC         Department of Revenue/State of Florida         17999         ENE           Director of Taxation, Kansas Department of         17999         ENE         ENE			
Daltas County			
Dayton ISD			
Deer Park ISD         14         ENE           Deer Park ISD         32         ENE           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Department of Labor and Industries         21350         NEPCO           Washington)         NEPCO         NEPCO           Department of Revenue/State of Florida         2208         EESO           Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         22118         ECLC           Department of Revenue/State of Florida         22118         ECLC           Department of Revenue/State of Florida         22118         ECLC           Devers ISD         5807         ENE           Director of Taxation, Kansas Department of         17999         ENE			
Deer Park ISD         32         ENE           Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Department of Labor and Industries         21350         NEPCO           (Washington)         Department of Revenue/State of Florida         2208         EESO           Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         18983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         17999         ENE           Elis			
Deer Park ISD         2164         Enron Methanol Company           Department of Finance city of Tacoma         1087         EPMI           Department of Labor and Industries         4707         NEPCO           Department of Labor and Industries         21350         NEPCO           (Washington)         EESO         NEPCO           Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         22118         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         22118         ECLC           Department of Revenue/State of Florida         17999         ENE           Elic County         3359         EBSO           Gooding County         4219         ENE </td <td></td> <td>II.</td> <td></td>		II.	
Department of Finance city of Tacoma			L
Department of Labor and Industries 21350 NEPCO  Department of Labor and Industries 21350 NEPCO  (Washington)  Department of Revenue/State of Florida 2208 EESO  Department of Revenue/State of Florida 3364 EESO  Department of Revenue/State of Florida 3365 ECLC  Department of Revenue/State of Florida 4059 ECLC  Department of Revenue/State of Florida 16982 ECLC  Department of Revenue/State of Florida 16983 EESO  Department of Revenue/State of Florida 16983 EESO  Department of Revenue/State of Florida 16983 EESO  Department of Revenue/State of Florida 122118 ECLC  Department of Revenue/State of Florida 17999 ENE  Director of Taxation, Kansas Department of 17999 ENE  Director of Taxation, Kansas Department of 17999 ENE  Ellis County 2126 ENE  Ellis County 3359 EBS, Inc.  Elmore County 3616 EBS  Gooding County 4219 ENE  Government of the District of Columbia, Office of Tax and Revenue  Gwinnett County Tax Commissioner 21555 EES  Hawaii State Tax Collector 21921 Zond Pacific LLC  Iberville Parish 3105 ENE  Illinois Department of Revenue 1314 ENE  Illinois Department of Revenue 1631 ECLC  Illinois Department of Revenue 1631 ECLC  Illinois Department of Revenue 1689 ENE  Irving ISD EGLI  Indiana Department of Revenue 1689 ENE  Irving ISD 5752 ENE  Irving ISD 6007 ENE  Jesse White, Secretary of State, Dept. of 8007 ENE  Jesse White, Secretary of State, Dept. of 8007 ENE  Jesse White, Secretary of State, Dept. of 8007 ENE  Joe G. Tedder, Tax Collector (Bartow, FL) 770 ENE  Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE  Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE			
Department of Labor and Industries (Washington)  Department of Revenue/State of Florida Department of Revenue Director of Taxation, Kansas Department of Revenue Ellis County Department of State Department of Revenue Department of the District of Columbia, Office Of Tax and Revenue Department of the District of Columbia, Office Of Tax and Revenue Department of Revenue Department			L
(Washington)   Department of Revenue/State of Florida   2208   EESO   Department of Revenue/State of Florida   3364   EESO   Department of Revenue/State of Florida   3365   ECLC   Department of Revenue/State of Florida   4059   ECLC   Department of Revenue/State of Florida   4059   ECLC   Department of Revenue/State of Florida   16982   ECLC   Department of Revenue/State of Florida   16983   EESO   Department of Revenue/State of Florida   22118   ECLC   Devers ISD   5807   ENE			
Department of Revenue/State of Florida         2208         EESO           Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         22118         ECLC           Department of Revenue         17999         ENE           Ellis County         2126         ENE           Elmore County         3359         EBS, Inc.           Gooding County         3616         EBS           Gooding County         4219         ENE           Government of the District of Columbia, Office of Tax and Revenue         21555         EES           Hawaii State Tax Collector         21921         Zond Pacific		21350	NEPCO
Department of Revenue/State of Florida         3364         EESO           Department of Revenue/State of Florida         3365         ECLC           Department of Revenue/State of Florida         4059         ECLC           Department of Revenue/State of Florida         16982         ECLC           Department of Revenue/State of Florida         16983         EESO           Department of Revenue/State of Florida         22118         ECLC           Devers ISD         5807         ENE           Director of Taxation, Kansas Department of Revenue         17999         ENE           Ellis County         2126         ENE           Elmore County         3359         EBS, Inc.           Elmore County         3616         EBS           Gooding County         4219         ENE           Government of the District of Columbia, Office of Tax and Revenue         5862         ENE           Gwinnett County Tax Commissioner         21555         EES           Hawaii State Tax Collector         21921         Zond Pacific LLC           Iberville Parish         3105         ENE           Illinois Department of Revenue         1631         ECLC           Illinois Department of Revenue         1631         ECLC           Illinois De		0000	FE00
Department of Revenue/State of Florida   3365   ECLC			
Department of Revenue/State of Florida Department of Revenue Director of Taxation, Kansas Department of Revenue Ellis County Director of Taxation, Kansas Department of Revenue Ellis County Department of Revenue Director County Department of the District of Columbia, Office of Tax and Revenue Director of Taxation, Kansas Department of Revenue Director D		II.	
Department of Revenue/State of Florida 16982 ECLC  Department of Revenue/State of Florida 16983 EESO  Department of Revenue/State of Florida 22118 ECLC  Devers ISD 5807 ENE  Director of Taxation, Kansas Department of Revenue 17999 ENE  Ellis County 2126 ENE  Elmore County 3359 EBS, Inc.  Elmore County 3616 EBS  Gooding County 4219 ENE  Government of the District of Columbia, Office of Tax and Revenue  Gwinnett County Tax Commissioner 21555 EES  Hawaii State Tax Collector 21921 Zond Pacific LLC  Iberville Parish 3105 ENE  Illinois Department of Revenue 1631 ECLC  Illinois Department of Revenue 1631 ECLC  Illinois Department of Revenue 1689 ENE  Indiana Department of Revenue 1689 ENE  Irving ISD 6007 ENE  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL) 770 ENE  Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE  Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE  Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE			
Department of Revenue/State of Florida   16983   EESO			
Department of Revenue/State of Florida         22118         ECLC           Devers ISD         5807         ENE           Director of Taxation, Kansas Department of Revenue         17999         ENE           Ellis County         2126         ENE           Elmore County         3359         EBS, Inc.           Elmore County         3616         EBS           Gooding County         4219         ENE           Government of the District of Columbia, Office of Tax and Revenue         5862         ENE           Gwinnett County Tax Commissioner         21555         EES           Hawaii State Tax Collector         21921         Zond Pacific LLC           Iberville Parish         3105         ENE           Illinois Department of Revenue         1314         ENE           Illinois Department of Revenue         1631         ECLC           Illinois Department of Revenue         2150         EGLI           Indiana Department of Revenue         1689         ENE           Irving ISD         5752         ENE           Irving ISD         6007         ENE           Jesse White, Secretary of State, Dept. of         3213         EEMC           Business Services, IL			
Devers ISD			
Director of Taxation, Kansas Department of Revenue  Ellis County  Elmore County  Soding County  Gooding County  Government of the District of Columbia, Office of Tax and Revenue  Gwinnett County Tax Commissioner  Gwinnett County Tax Collector  Busilionis Department of Revenue  Illinois Department of Revenue  Illinois Department of Revenue  Illinois Department of Revenue  Indiana Department of Revenue  Irving ISD  Jesse White, Secretary of State, Dept. of  Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)			
Revenue Ellis County Elmore County 3359 EBS, Inc. Elmore County 3616 EBS Gooding County 4219 ENE Government of the District of Columbia, Office of Tax and Revenue Gwinnett County Tax Commissioner Hawaii State Tax Collector Ellinois Department of Revenue 1314 ENE Illinois Department of Revenue 1631 ECLC Illinois Department of Revenue 1631 ECLC Illinois Department of Revenue 1631 ECLC Illinois Department of Revenue 1639 ENE Irving ISD 5752 ENE Irving ISD Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL)			
Ellis County Elmore County 3359 EBS, Inc. Elmore County 3616 EBS Gooding County 4219 ENE Government of the District of Columbia, Office of Tax and Revenue Gwinnett County Tax Commissioner Hawaii State Tax Collector Elberville Parish 105 ENE Illinois Department of Revenue 11314 ENE Illinois Department of Revenue 11631 ECLC Illinois Department of Revenue 11639 ENE Irving ISD 5752 ENE Irving ISD Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL)	•	17999	ENE
Elmore County Elmore County 3616 EBS Gooding County 4219 ENE Government of the District of Columbia, Office of Tax and Revenue Gwinnett County Tax Commissioner 21555 EES Hawaii State Tax Collector 21921 Zond Pacific LLC Iberville Parish 3105 ENE Illinois Department of Revenue 1314 ENE Illinois Department of Revenue 1631 ECLC Illinois Department of Revenue 2150 EGLI Indiana Department of Revenue 1689 Irving ISD Irving ISD Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL) Jene			
Elmore County Gooding County 4219 ENE Government of the District of Columbia, Office of Tax and Revenue Gwinnett County Tax Commissioner Elmore County Tax Commissioner 21555 EES Hawaii State Tax Collector 21921 Zond Pacific LLC Iberville Parish 3105 ENE Illinois Department of Revenue 1314 ENE Illinois Department of Revenue 1631 ECLC Illinois Department of Revenue 2150 EGLI Indiana Department of Revenue 1689 Irving ISD Irving ISD Forse Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL) Jesse J			
Gooding County Government of the District of Columbia, Office of Tax and Revenue Gwinnett County Tax Commissioner Hawaii State Tax Collector Iberville Parish Illinois Department of Revenue Indiana Department of Revenue Indiana Department of Revenue Indiana Department of Revenue Irving ISD Irving ISD Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL)			-
Government of the District of Columbia, Office of Tax and Revenue  Gwinnett County Tax Commissioner  Hawaii State Tax Collector  Iberville Parish  Illinois Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Irving ISD  Irving ISD  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  Jesse White, Secretary  Jes			
Gwinnett County Tax Commissioner  Gwinnett County Tax Commissioner  Hawaii State Tax Collector  21921  Zond Pacific LLC  Iberville Parish  3105  ENE  Illinois Department of Revenue  1314  ENE  Illinois Department of Revenue  1631  ECLC  Illinois Department of Revenue  1631  Indiana Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Irving ISD  5752  Irving ISD  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  Jene			
Gwinnett County Tax Commissioner21555EESHawaii State Tax Collector21921Zond Pacific LLCIberville Parish3105ENEIllinois Department of Revenue1314ENEIllinois Department of Revenue1631ECLCIllinois Department of Revenue2150EGLIIndiana Department of Revenue544ENEIndiana Department of Revenue1689ENEIrving ISD5752ENEIrving ISD6007ENEJesse White, Secretary of State, Dept. of Business Services, IL3213EEMCJoe G. Tedder, Tax Collector (Bartow, FL)769ENEJoe G. Tedder, Tax Collector (Bartow, FL)770ENEJoe G. Tedder, Tax Collector (Bartow, FL)773ENEJoe G. Tedder, Tax Collector (Bartow, FL)775ENEJoe G. Tedder, Tax Collector (Bartow, FL)775ENEJoe G. Tedder, Tax Collector (Bartow, FL)775ENEJoe G. Tedder, Tax Collector (Bartow, FL)776ENE		5862	ENE
Hawaii State Tax Collector  Iberville Parish  Illinois Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Irving ISD  Irving ISD  Irving ISD  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  Jesse White, ENE		21555	FES
Illinois Department of Revenue Indiana Department of Revenue Indiana Department of Revenue Indiana Department of Revenue Irving ISD Irving ISD Irving ISD Iving ISD Indiana Department of Revenue Inving ISD Inv			
Illinois Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Indiana Department of Revenue  Irving ISD  Irving ISD  Irving ISD  Irving ISD  Indiana Department of Revenue  Indiana D			
Illinois Department of Revenue 2150 EGLI Indiana Department of Revenue 544 ENE Indiana Department of Revenue 1689 ENE Irving ISD 5752 ENE Irving ISD 6007 ENE Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL) 770 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 773 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE			
Illinois Department of Revenue 2150 EGLI Indiana Department of Revenue 544 ENE Indiana Department of Revenue 1689 ENE Irving ISD 5752 ENE Irving ISD 6007 ENE Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL) 769 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 770 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 773 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE	<u> </u>		
Indiana Department of Revenue 544 ENE Indiana Department of Revenue 1689 ENE Irving ISD 5752 ENE Irving ISD 6007 ENE Jesse White, Secretary of State, Dept. of Business Services, IL Joe G. Tedder, Tax Collector (Bartow, FL) 769 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 770 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 773 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 775 ENE Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE			
Indiana Department of Revenue  Irving ISD  Irving ISD  Goo7  ENE  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  T75  ENE  Joe G. Tedder, Tax Collector (Bartow, FL)  T76  ENE			
Irving ISD  Irving ISD  Goo7  ENE  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)			
Irving ISD  Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  T75  ENE  Joe G. Tedder, Tax Collector (Bartow, FL)  T76  ENE			
Jesse White, Secretary of State, Dept. of Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  T75  ENE  Joe G. Tedder, Tax Collector (Bartow, FL)  T76  ENE			
Business Services, IL  Joe G. Tedder, Tax Collector (Bartow, FL)  T75  ENE  Joe G. Tedder, Tax Collector (Bartow, FL)  T76  ENE			
Joe G. Tedder, Tax Collector (Bartow, FL)  T75  ENE  Joe G. Tedder, Tax Collector (Bartow, FL)  T76  ENE		3213	EEIVIC
Joe G. Tedder, Tax Collector (Bartow, FL)770ENEJoe G. Tedder, Tax Collector (Bartow, FL)773ENEJoe G. Tedder, Tax Collector (Bartow, FL)775ENEJoe G. Tedder, Tax Collector (Bartow, FL)776ENE	,	769	FNF
Joe G. Tedder, Tax Collector (Bartow, FL)773ENEJoe G. Tedder, Tax Collector (Bartow, FL)775ENEJoe G. Tedder, Tax Collector (Bartow, FL)776ENE			
Joe G. Tedder, Tax Collector (Bartow, FL)775ENEJoe G. Tedder, Tax Collector (Bartow, FL)776ENE			
Joe G. Tedder, Tax Collector (Bartow, FL) 776 ENE			
Joe G. Tedder, Tax Collector (Bartow, FL) 777 ENE			ENE
Joe G. Tedder, Tax Collector (Bartow, FL)  778  ENE			
Joe G. Tedder, Tax Collector (Bartow, FL)  779  ENE			

	CLAIM#	CLAIMED DEBTOR
CLAIMANT NAME		
Joe G. Tedder, Tax Collector (Bartow, FL)	780	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	781	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	782	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	783	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	784	ENE
King County Treasury Operations	2267	ENE
Lincoln County	4425	EBS, Inc.
Los Angeles County Treasurer and Tax	8046	EEIS
Collector		
Louisiana Department of Revenue	2694	EPSC
Louisiana Department of Revenue	2718	NEPCO
Louisiana Department of Revenue	3205	Enron Equipment
,		Procurement Company
Louisiana Department of Revenue	16991	ERAC
Massachusetts Department of Revenue,	678	ENE
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	679	EBS
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	686	EEMC (PG&E Energy
Litigation Bureau, Bankruptcy		Services Corporation)
Massachusetts Department of Revenue,	720	EESO
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2096	EPIC
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2117	EEMC (PG&E Energy
Litigation Bureau, Bankruptcy		Services Corporation)
Massachusetts Department of Revenue,	2118	EESO
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2119	EBS
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2120	ENA
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2860	ENE
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2861	EESO
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2863	ENA
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2864	EBS
Litigation Bureau, Bankruptcy		
Massachusetts Department of Revenue,	2865	EEMC (& PG&E Energy
Litigation Bureau, Bankruptcy		Services Corporation
Massachusetts Department of Revenue,	2909	EECC
Litigation Bureau, Bankruptcy		
McLennan County	1987	ENE
Midland County	11534	ENE
Minidoka County Tax Collector	3713	EBS, Inc.
Mississippi State Tax Commission	7038	ENE
Mississippi State Tax Commission		ENE
Mississippi State Tax Commission	15055	ENE
Missouri Department of Revenue	785	EBS
Missouri Department of Revenue	787	EEMC
Missouri Department of Revenue	1284	OEC

OLAIMANT NAME	CLAIM#	CLAIMED DEBTOR
CLAIMANT NAME	1701	FDC Inc
Missouri Department of Revenue	1721	EBS Inc.
Missouri Department of Revenue	1722	EBS Inc.
Missouri Department of Revenue	1726	EESI
Missouri Department of Revenue	1796	EESI
Missouri Department of Revenue	1833	EBS
Missouri Department of Revenue	1921	ECLC
Missouri Department of Revenue	1978	ECLC
Missouri Department of Revenue	2009	EESO
Missouri Department of Revenue	2654	EESI
Missouri Department of Revenue	2655	ECLC
Missouri Department of Revenue	2656	EESO
Missouri Department of Revenue	2657	OEC
Missouri Department of Revenue	2658	OEC
Missouri Department of Revenue	7095	EBS
Missouri Department of Revenue	7157	EIM
Mitchell County	4035	ENE
New York State Department of Taxation and	1	EGLI
Finance		
New York State Department of Taxation and	2	ENA
Finance		
New York State Department of Taxation and	3	EESI
Finance		
New York State Department of Taxation and	6	EMCC
Finance		
New York State Department of Taxation and	7	EBS
Finance		
New York State Department of Taxation and	8	EEMC (& PG&E Energy
Finance		Services)
New York State Department of Taxation and	232	EESI
Finance		
New York State Department of Taxation and	237	EEMC (& PG&E Energy
Finance		Services)
New York State Department of Taxation and	238	EESI
Finance		
New York State Department of Taxation and	535	EESI
Finance		
New York State Department of Taxation and	541	EEMC (& PG&E Energy
Finance		Services)
New York State Department of Taxation and	571	ENE
Finance		
New York State Department of Taxation and	659	OEC
Finance		
New York State Department of Taxation and	664	GSP
Finance		
New York State Department of Taxation and	723	EMCC
Finance		
New York State Department of Taxation and	725	GSP
Finance		
New York State Department of Taxation and	726	EESO
Finance		
New York State Department of Taxation and	933	EESI
Finance		
New York State Department of Taxation and	936	ENA

CLAIMANT NAME	CLAIM#	CLAIMED DEBTOR
Finance		
New York State Department of Taxation and	1055	EEMC (& PG&E Energy
Finance		Services)
New York State Department of Taxation and	1383	EIM, LLC
Finance	1000	
New York State Department of Taxation and	1704	EESI
Finance		
New York State Department of Taxation and	1778	Omnicomp Inc.
Finance		Ciminosinip inici
New York State Department of Taxation and	1794	EEMC & PG&E Energy
Finance		Services
New York State Department of Taxation and	1838	EBS
Finance	1000	
New York State Department of Taxation and	1849	ENE
Finance	1010	2.12
New York State Department of Taxation and	1959	EEMC & PG&E Energy
Finance	1555	Services
New York State Department of Taxation and	1959	EEMC & PG&E Energy
Finance	1555	Services
New York State Department of Taxation and	2097	EESI
Finance	2007	[220]
New York State Department of Taxation and	2248	EEMC (& PG&E Energy
Finance	2240	Services)
New York State Department of Taxation and	2270	EBS L.P.
Finance	2210	LBS L.I .
New York State Department of Taxation and	2324	EESO
Finance	2024	12200
New York State Department of Taxation and	2761	EESI
Finance	2701	[20]
New York State Department of Taxation and	2762	EESO
Finance	2702	12200
New York State Department of Taxation and	2763	EEMC & PG&E Energy
Finance	2700	Services
New York State Department of Taxation and	4033	EGLI
Finance	4033	LOLI
New York State Department of Taxation and	4527	EBS, L.P.
Finance	4321	LB3, E.I .
New York State Department of Taxation and	4557	ENA
Finance	4007	ENA
New York State Department of Taxation and	4710	OEC
Finance	47 10	OLC
New York State Department of Taxation and	6477	ENE
Finance	0477	LINE
New York State Department of Taxation and	6478	ELFI
Finance	0470	
New York State Department of Taxation and	15518	EPMI
Finance	10010	LEIVII
	15519	EESI
New York State Department of Taxation and	10019	EESI
Finance New York State Department of Tayation and	21261	Santiaa Now York Inc
New York State Department of Taxation and	21361	Servico New York, Inc.
Finance		
New York State Department of Taxation and	21557	ENA

	CLAIM#	CLAIMED DEBTOR
CLAIMANT NAME		
New York State Department of Taxation and	21558	EPMI
Finance		
New York State Department of Taxation and	22085	EBS, L.P.
Finance		
New York State Department of Taxation and	22176	EESO
Finance	0.10	515
North Dakota Office of State Tax	643	ENE
Commissioner		
North Forest ISD	33	ENE
North Forest ISD	34	ENE
Nueces County	1986	ENE
Office of State Tax Commission (ND)	7018	ENE
Oklahoma Tax Commission	1981	EEMC (PG&E Energy
		Services Corporation)
Oklahoma Tax Commission	2216	ERAC
Oklahoma Tax Commission	2354	ENE
Oklahoma Tax Commission	2510	ECLC
Pennsylvania Department of Revenue	1935	ENA
Pennsylvania Department of Revenue	1936	EPMI
Pennsylvania Department of Revenue	1938	EESO
Pennsylvania Department of Revenue	1939	EEMC
Pennsylvania Department of Revenue	1942	Enron Freight Markets Corp.
Pennsylvania Department of Revenue	1944	Enron Net Works LLC
Pennsylvania Department of Revenue	1946	EESI
Pennsylvania Department of Revenue	2276	ENA
Pennsylvania Department of Revenue	2582	EESI
Pennsylvania Department of Revenue	3407	EPIC
Pennsylvania Department of Revenue	3408	ECLC
Pennsylvania Department of Revenue	3410	EESI
Pennsylvania Department of Revenue	4769	EESI
Pennsylvania Department of Revenue	2471	EPMI
Pennsylvania Department of Revenue	3502	EPMI
Pennsylvania Department of Revenue	2580	ENE
Pennsylvania Department of Revenue	3405	ENE
Pennsylvania Department of Revenue	8075	ENE
Pennsylvania Department of Revenue	3406	NEPCO
Pennsylvania Department of Revenue	4711	NEPCO
Pennsylvania Department of Revenue	20648	ENE
Pennsylvania Department of Revenue	21183	EEMC
Power County	4177	ENE
S.C. Department of Revenue	4061	ENE
Salt Lake County Treasurer	8019	ENE
Sedgwick County	20300	ENE
Sheldon Independent School District	7275	EBS
Sherman County Appraisal District; Stratford	18359	ECLC
Independent School District, Stratford		
Hospital District, North Plains Water District	1,000-	
Sherman County Tax Collector	18395	ECLC
State of – Department of Revenue	1759	EESO
State of Florida – Department of Revenue	2217	Enron Transportation
	1	Services Company
State of Florida – Department of Revenue	2238	EESO
State of Florida – Department of Revenue	2373	NEPCO

	CLAIM#	CLAIMED DEBTOR
CLAIMANT NAME		
State of Florida – Department of Revenue	3366	ECLC
State of Georgia Department of Revenue	1452	ENE
State of Georgia Department of Revenue	1453	EBS, Inc.
State of Georgia Department of Revenue	1455	EESI
State of Georgia Department of Revenue	1456	EESO
State of Georgia Department of Revenue	1457	EGLI
State of Iowa	2138	EOSC
State of Iowa	2295	EOSC
State of Iowa	4801	NNG
State of Louisiana Department of Revenue	2252	ECLC
State of Maryland, Comptroller of Maryland	1732	EESI
State of Maryland, Comptroller of Maryland	5395	ENE
State of Michigan Department of Treasury	21356	NEPCO
State of Michigan Department of Treasury,	11723	EESO
Revenue Division		
State of Michigan, Department of Treasury, Collections Division	11688	EESI
State of Michigan, Department of Treasury,	13228	EEMC
Collections Division		
State of Michigan, Department of Treasury,	13241	EGLI
Collections Division		
State of Michigan, Department of Treasury,	13243	EEMC
Collections Division	100	550
State of Michigan, Department of Treasury, Revenue Division	123	EESI
State of Michigan, Department of Treasury,	2211	EWS, Inc.
Revenue Division		
State of Michigan, Department of Treasury,	3462	NEPCO
Revenue Division		
State of Michigan, Department of Treasury,	22250	EESI
Revenue Division	2122	5.15
State of Minnesota, Department of Revenue	9106	ENE
State of Nevada Department of Taxation –	2183	ENE (Enron
Revenue division		Communications)
State of Nevada Department of Taxation –	2184	ENE (FTV Communications
Revenue division		LLC)
State of New Mexico Taxation and Revenue Department	22094	ERAC
State of New Mexico, Taxation and Revenue	2251	ENE
Department		
State of New Mexico, Taxation and Revenue	2300	ENE
Department		
State of New Mexico, Taxation and Revenue	17519	EESI, ENA, ENE
Department		, ,
State of Oregon	21285	ENA
State of Oregon	21286	EBS
State of Tennessee – Revenue	20865	OEC
State of Washington, Department of Revenue	3338	ECLC
State of Wisconsin	4395	EES, Inc.
State of Wisconsin	4396	EPIC
State Tax Assessor for the Bureau of	1308	EESI
Revenue Services (Maine)		
State Tax Assessor for the Bureau of	2095	EESI

	CLAIM#	CLAIMED DEBTOR
CLAIMANT NAME		
Revenue Services (Maine)		
State Tax Assessor for the Bureau of	2418	EESI
Revenue Services (Maine)		
Stonewall County, Stonewall County Hospital	3032	ENE
Summit County Treasurer	4803	Enron Communications – EBS
Summit County Treasurer	4804	Enron Communications – EBS
Summit County Treasurer	4805	Enron Communications – EBS
Summit County Treasurer	4806	Enron Communications – EBS
Summit County Treasurer	4807	Enron Communications – EBS
Summit County Treasurer	4808	Enron Communications – EBS
Summit County Treasurer	4809	Enron Communications – EBS
Summit County Treasurer	4810	Enron Communications – EBS
Summit County Treasurer	4811	Enron Communications – EBS
Summit County Treasurer	4812	EBS
Summit County Treasurer	4813	EBS
Summit County Treasurer	4814	EBS
Summit County Treasurer	4815	Enron Communications – EBS
Summit County Treasurer	4816	Enron Communications – EBS
Swisher County Appraisal District (Tulia Independent School District, Swisher Memorial Hospital Distric, Happy Independent School District, Kress Independent School District)	18396	ECLC
Tennessee Department of Revenue	399	Enron International Fuel Management Company
Tennessee Department of Revenue, Tax Enforcement Division	1040	EGLI
Tennessee Department of Revenue, Tax Enforcement Division	3693	EGLI
Tennessee Department of Revenue, Tax Enforcement Division	1019	ENE
Tennessee Department of Revenue, Tax Enforcement Division	1018	Enron International Fuel Management Company
Tennessee Department of Revenue, Tax Enforcement Division	3990	ENE
Texas Comptroller of Public Accounts	16995	EGLI
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	1873	EECC
Texas Comptroller of Public Accounts on	2659	NEPCO

	CLAIM#	CLAIMED DEBTOR
CLAIMANT NAME		
Behalf of the State of Texas, Texas		
Municipalities, Texas Counties, Special		
Purpose Districts and/or Texas Metropolitan		
or Regional Transportation Authorities	15637	EPSC
Texas Comptroller of Public Accounts on	15037	EPSC
Behalf of the State of Texas, Texas		
Municipalities, Texas Counties, Special		
Purpose Districts and/or Texas Metropolitan		
or Regional Transportation Authorities	45000	ENE
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas	15638	ENE
Municipalities, Texas Counties, Special		
Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities		
Texas Comptroller of Public Accounts on	15664	ECLC
Behalf of the State of Texas, Texas	15004	ECLC
Municipalities, Texas Counties, Special		
Purpose Districts and/or Texas Metropolitan		
or Regional Transportation Authorities		
Texas Comptroller of Public Accounts on	15665	ECLC
Behalf of the State of Texas, Texas		
Municipalities, Texas Counties, Special		
Purpose Districts and/or Texas Metropolitan		
or Regional Transportation Authorities		
Texas Comptroller of Public Accounts on	16994	Enron Methanol Company
Behalf of the State of Texas, Texas		, , , , , , , , , , , , , , , , , , , ,
Municipalities, Texas Counties, Special		
Purpose Districts and/or Texas Metropolitan		
or Regional Transportation Authorities		
Utah County Assessor	4976	EBS
Utah County Assessor	4977	Enron Communications
Waxahachi Independent School District	2455	ENE
Waxahachi Independent School District	2526	ENE
Webb CISD	20810	ENE
Weld County Treasurer	5113	EBS
Wellman ISD; Terry County Appraisal District	2635	ENE